Woodland Hills

Budget Narrative Fiscal Year 2026

Overview of Revenues

The FY 2026 proposed budget for the City of Woodland Hills presents a total projected revenue of \$2,799,885. As of this April 22, 2025, an increase in property taxes is not being requested. Instead, to make up shortfalls in revenues, prior year saved revenues in the Roads Capital Projects will be utilized.

Revenue Breakdown and Key Drivers

Taxes

FY 2024 Actual: \$1,503,206
FY 2025 Actual: \$1,394,247
FY 2026 Proposed: \$1,513,200

Taxes remain the largest and most stable source of revenue. The proposed budget reflects a return to pre-2025 levels, buoyed by steady property valuations and consistent sales and use tax collections.

Licenses and Permits

• FY 2026 Proposed: \$81,500

This projection represents a moderate decrease from FY 2025 actuals. However, this section of the budget is fluid, largely depending on how many building permits the city receives.

Intergovernmental Revenue

• FY 2026 Proposed: \$106,000

This figure shows a conservative approach, assuming modest allocations from state or federal sources and possibly reduced one-time grants compared to FY 2025, mainly keeping Class C Road Tax funds level from previous year.

Charges for Services

• FY 2026 Proposed: \$327,400

A projected increase in this category is due to sanitation receivables and fuel reduction support from our professional fire crew fighting fires in other cities. This section is also fluid, depending on how many fires our professional crews are called to fight.

Interest

• FY 2026 Proposed: \$190,000

Keeping this revenue level from previous years' budgets.

Miscellaneous Revenue

• FY 2026 Proposed: \$8,800

A sharp reduction from prior years however, once again, this section is fluid, depending on what types of other revenues the city receives.

Contributions and Transfers

• FY 2026 Proposed: \$572,985

This is the most notable increase in the FY 2026 revenue picture. As discussed in the Overview section, it is proposed to have this large internal transfer to support the city's operational needs, specifically in the Roads and Public Improvements category.

General Fund Revenue Conclusion

The City of Woodland Hills enters FY 2026 with a solid revenue base and renewed financial momentum. Careful forecasting and significant transfers have positioned the city to maintain city services while not proposing a property tax increase.

Overview of Expenses

The FY 2026 proposed expenditure plan of \$2,799,885 reflects a near level spending outline as FY 2025.

■ General Government – \$753,854

Due to the ongoing lawsuit(s) from previous years, it is proposed to increase the budget for legal fees to \$100,000. In addition, and in keeping with what other cities and the State of Utah is providing for their employees, the mayor is proposing a 3% COLA, and a 1% merit raise this year for employees.

♣ Public Safety – \$465,060

The budget allocation for Police, Fire, and EMS services remains relatively stable from FY 2025 to FY 2026, with modest increases for COLA. While overall spending is relatively consistent, it's important to note that fluctuations in fire-related costs may occur depending on emergency response needs and the scope of wildfire seasons.

This year's fire budget also accounts for the procurement of the two new vehicle payments: a new fire engine and a chief's response vehicle. These additions reflect the City's commitment to maintaining a responsive and well-equipped public safety fleet while staying within reasonable budget growth.

As noted earlier, continued investment in Fire Fuel Reduction program not only benefits the citizens by having city owned properties brush cleaned out, but also the profits made by this crew in fighting wildland fires outside our city. The most recent fire they fought was the Palisades Fire in Los Angeles.

Roads & Public Improvements – \$1,139,406

By far, this is the **largest expenditure**. It reflects:

- The city's commitment to preservation of our roads and infrastructure improvements, and
- Aligns with the city's Pavement Management Plan that prioritizes road repairs and determines appropriate treatment for road sections based on their condition. This proactive approach aims to improve the long-term maintenance of city roads.

Parks, Recreation, and Trails – \$56,400

Remains virtually unchanged from last year, except employee costs.

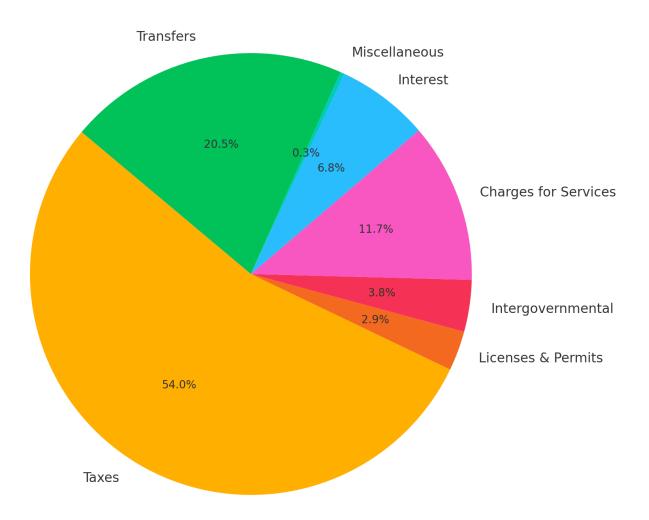
Transfers – \$31,000

The city is still saving for future expenses

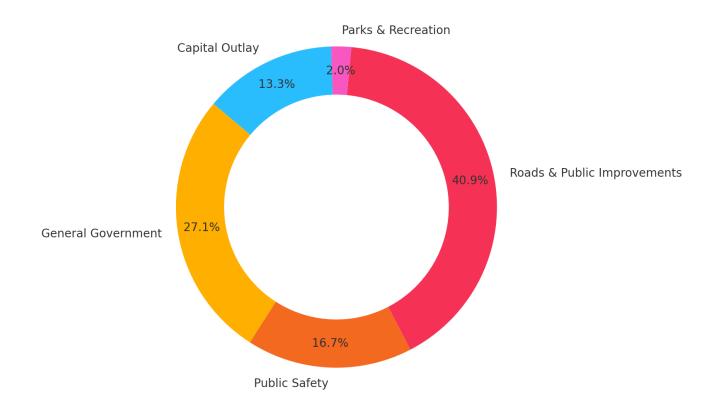
General Fund Expense Conclusion

FY 2026 expenditure goal was to minimize additional taxes to the residents while focusing on continued life/safety, road preservation, and quality of life through parks and recreation. It is noted that the Pavement Management Plan does show nearly \$2,000,000 in upcoming road repairs and replacement and city leadership is taking a closer look at how best to manage this.

FY 2026 Revenue Distribution



FY 2026 Expense Distribution (Updated)



The **Enterprise Fund**, also known as the **Water Fund**, is staying relatively level compared to FY 2025 with one exception. In FY 2026, the Water Fund is decreasing one-time expenses that were incurred with major repairs to the upper well.

The **Sewer Fund**, also an **Enterprise Fund**, is also staying relatively level. However, it is noted that Woodland Hills City is now responsible for a larger share of sewer maintenance and city leadership is looking into the additional maintenance costs.

Operational Budget 2026 10 10 General Fund - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Change In Net Position				
Revenue:				
Taxes				
3110 Property tax - current	964,482	983,940	970,000	970,000
3120 Unpaid Prior Year's Property tax	58,371	55,000	65,000	65,000
3125 Motor vehicle fees	29,058	40,000	38,000	38,000
3130 Sales and use taxes	216,091	280,000	280,000	280,000
3131 Transportation tax	28,882	25,000	31,000	31,000
3140 Franchise tax (Electric/Gas)	93,607	130,000	110,000	125,000
3150 Telecom tax (Cell & Landline)	3,755	4,000	4,200	4,200
Total Taxes	1,394,247	1,517,940	1,498,200	1,513,200
15				
Licenses and permits	050	500	500	500
3210 Business licenses	350	500	500	500
3221 Building permits	90,561	80,000	100,000	80,000
3225 Animal Licenses	0	500	500	500
3226 Appeal/Variance	0	500	500	500
Total Licenses and permits	90,911	81,500	101,500	81,500
Intergovernmental revenue				
3332 Fire department grants	25,000	0	25,000	0
3356 Class C road allocation	103,916	105,000	105,000	105,000
3358 Liquor fund allotment	0	1,000	1,000	1,000
3359 Parks Grants - PASS THRU	2,391	1,000	2,391	0
Total Intergovernmental revenue	131,308	107,000	133,391	106,000
Charges for services				
3413 Zoning and subdivision fees	8,917	5,000	2,000	2,000
3418 SWPPP	0	20,000	0	0
3421 Fire department services	(2,817)	15,000	1,000	1,000
3422 Fuel Reduction	121,837	150,000	320,000	100,000
3440 Sanitation - garbage fees	150,268	160,000	190,000	199,500
3470 Summit Creek Trail Improvement Fees	2,000	2,000	2,000	2,000
3480 Fiber Revenue	16,500	20,000	18,000	18,000
3490 Miscellaneous services	2,500	100	2,500	2,500
3491 City Center Rental	2,530	1,000	2,200	2,200
3492 Park Rental	40	200	200	200
Total Charges for services	301,774	373,300	537,900	327,400
Interest	126 007	150,000	190,000	190,000
3610 Interest earnings	126,007		*	190,000
3611 Interest - Fiber Total Interest	<u>0</u> 126,007	1,500 151,500	190,000	190,000
Total Interest		151,500	190,000	190,000
Miscellaneous revenue				
3640 Proceeds of sale of capital assets	31,820	0	65,000	0
3685 CC Fee	741	0	800	800
3690 Miscellaneous revenue	61,450	2,000	62,000	5,000
3691 City Celebration Revenues - PASS THRU	2,871	4,000	4,000	3,000
3692 Emergency Management	0	0	0	0
Total Miscellaneous revenue	96,882	6,000	131,800	8,800
Contributions and transfers				
3840 Transfer from capital projects	0	458,537	111,653	575,585
Total Contributions and transfers		458,537	111,653	575,585
Total Revenue:	2,141,129	2,695,777	2,704,444	2,802,485
Expenditures:			-,,	-,,
General government				
Council				
4111.100 Mayor/Council Wages	14,525	18,000	18,000	18,000
TTTT. 100 Iviayon/Ooution vv ages	14,323	10,000	10,000	10,000

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Operational Budget 2026 10 10 General Fund - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
4111.220 Mayor/Council FICA	1,111	1,400	1,400	1,400
4111.580 Council Travel	2,925	5,000	5,000	7,000
4111.600 Mayor Expenses	42	500	500	500
4111.601 Council Expenses	64	1,000	1,000	1,000
4111.602 Council Discretionary	0	300	300	300
Total Council	18,667	26,200	26,200	28,200
Administrative			_	_
4141.100 Admin salaries and wages	125,197	182,000	160,000	167,000
4141.220 Admin employee FICA	11,349	14,000	12,300	13,000
4141.230 Retirement	27,294	38,000	33,000	35,000
4141.240 Admin Health Insurance	0	0	0	16,000
4141.348 Admin audit	12,600	13,000	12,600	14,000
4141.349 Admin attorney	27,072	75,000	75,000	100,000
4141.350 Admin Prof. Services	40,637	30,000	60,000	60,000
4141.352 Elections	0	2,500	0	6,600
4141.353 Appeal/Variance	0	500	500	500
4141.400 Admin utilities	15,142	40,000	30,000	32,000
4141.521 Admin insurance and surety bonds	19,376	60,000	60,000	60,000
4141.580 Admin travel, conferences	1,142	3,000	3,000	3,000
4141.600 Admin books, subscriptions, memberships	6,909	5,000	7,500	6,000
4141.601 Admin office supplies & expense	7,378	10,500	10,500	10,500
4141.649 Repairs/maintenance to city facilities	7,829	20,000	20,000	20,000
4141.650 Admin computer software support	12,057	9,000	34,000	14,000
4141.651 Admin web site	0	4,500	4,500	4,500
4141.699 Admin miscellaneous expenditures	67	1,000	1,000	1,000
4141.700 2019 Bond Principal 4141.701 2019 Bond Interest	86,749 21,068	85,000	86,749	90,000
4141.741 2019 Borid interest 4141.740 Admin capital outlay equipment	21,000	23,200 2,000	21,068 2,000	18,954 2,000
Total Administrative	421,866	618,200	633,717	674,054
	421,000	- 010,200		074,004
Planning and zoning		_	_	_
4180.220 Planning commission FICA	0	0	0	0
4180.600 Planning commission expenses	0	1,500	1,500	1,500
Total Planning and zoning	0	1,500	1,500	1,500
Building				
4190.100 Inspections Wages	11,465	25,250	15,000	13,000
4190.101 Site Plan Review	8,381	11,200	12,000	12,500
4190.102 SWPPP	0	20,000	0	0
4190.220 Building FICA	1,965	3,000	2,100	2,100
4190.230 Building Retirement	1,609	7,500	2,000	2,000
4190.240 Building Health Insurance	0	5,000	5,000	2,500
4190.300 Plan Review	12,753	27,500	18,000	15,000
4190.600 Building Tools, Books, Dues, Subscriptions	1,016	2,000	2,000	3,000
Total Building	37,189	101,450	56,100	50,100
Total General government	477,722	747,350	717,517	753,854
Public safety				
Police				
4210.100 Ordinance Enforcement Officer	5,262	10,000	10,000	10,500
4210.220 Ordinance Enforcement Officer FICA	459	800	800	850
4210.230 Retirement	375	0	1,000	550
4210.240 Enforcement Health Insurance	0	0	0	500
4210.300 Police services	93,513	115,000	115,000	119,600
4210.301 Dispatch fees	12,646	5,876	18,000	20,000
4210.349 Enforcement attorney fees	0	10,000	1,000	1,000
Total Police	112,255	141,676	145,800	153,000
Fire				

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Operational Budget 2026 10 10 General Fund - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
4220.100 Fire wages	15,006	35,000	20,000	20,000
4220.220 Fire FICA	1,265	2,700	1,400	1,600
4220.230 Retirement	745	4,000	1,000	1,000
4220.300 Fire Telephone Notification System	280	600	600	600
4220.600 Fire equipment supplies	79,825	45,000	115,000	55,000
4220.601 Fire training	7,676	10,000	10,000	10,000
4220.602 Fire Discretionary Fund	607	1,000	1,000	1,000
4220.604 Fire Fighter Appreciation	2,012	1,800	2,050	2,000
4220.605 Emergency Management	0	0	0	0
4220.648 Fire equipment fuel	3,136	5,000	5,000	5,000
4220.649 Fire equipment repairs/maintenance	4,465	5,000	5,000	5,000
4220.700 Fire Truck Lease principal	0	0	39,481	41,400
4220.701 Fire Truck Lease interest	0	0	20,673	19,000
4220.702 Chief's Truck Lease principal	0	0	8,880	9,400
4220.703 Chief's Truck Lease interest	0	0	3,620	3,120
4220.740 Fire capital outlay	9,245	66,500	0	0,120
Total Fire	124,262	176,600	233,704	174,120
Fire Fuel Reduction			200,104	11-1,120
4222.100 Fire Fuel Reduction wages	140,771	80,000	226,000	100,000
4222.200 Fire Fuel Reduction benefits	10,793	6,120	17,300	0
4222.230 Fire Fuel Reduction Retirement	16	500	500	0
4222.600 Fire Fuel Reduction equipment supplies	10,762	10,600	11,000	0
4222.600 Fire Fuel Reduction training	18	1,000	600	0
4222.602 Fire Fuel Reduction Discretionary Fund	6,577	200	7,000	0
4222.648 Fire Fuel Reduction equipment fuel	7,218	6,000	6,000	0
4222.649 Fire Fuel Reduction equipment repairs/maintenance	6,562	12,000	12,000	0
Total Fire Fuel Reduction	182,716	116,420	280,400	100,000
	102,710			100,000
EMS				
4225.100 EMS Wages	11,938	12,500	14,000	14,000
4225.220 EMS FICA	913	1,000	1,100	1,100
4225.600 EMS Equipment Supplies	3,504	7,500	7,500	7,500
4225.601 EMS Training	6,087	6,100	6,100	6,100
4225.602 EMS Appreciation	552	300	550	300
4225.648 EMS Equipment Fuel	127	1,000	300	1,000
4225.649 EMS Equipment Repairs/Maintenance	0	1,000	1,000	1,000
Total EMS	23,122	29,400	30,550	31,000
Animal control				
4253.300 Animal control and regulation	2,428	3,000	2,428	5,000
Total Animal control	2,428	3,000	2,428	5,000
Emergency Management				
4227.100 EM Wages	0	500	500	500
4227.220 EM FICA	0	40	40	40
4227.600 EM Equipment Supplies	0	2,000	2,000	4,000
Total Emergency Management	0	2,540	2,540	4,540
Total Public safety	444,782	469,636	695,422	467,660
Roads and public improvements				<u></u>
Roads				
4410.100 Streets wages	56,761	85,000	80,000	82,000
4410.220 Streets FICA	5,732	6,500	6,200	6,300
4410.230 Retirement	6,225	13,000	13,000	13,500
4410.240 Health Insurance	17,808	9,000	9,000	13,000
4410.300 Streets Professional & technical	38,641	30,000	62,000	35,000
4410.452 Streets Storm drainage	7,005	0	7,005	50,000
4410.600 Streets Road supplies	1,135	4,000	4,000	3,000
4410.602 Roads Discretionary	500	1,500	1,500	1,000
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Operational Budget 2026 10 10 General Fund - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
4410.603 Tools and equipment	1,327	2,500	2,500	2,000
4410.606 Streets General Maintenance	6,734	697,741	472,000	697,741
4410.607 Fiber Installs	12,728	20,000	20,000	10,000
4410.648 Streets Road fuel	359	4,000	4,000	3,000
4410.649 Streets Road repairs/maintenance	659	4,000	4,000	4,000
4410.702 \$580,000 Principal	0	57,000	57,000	58,000
4410.703 \$580,000 Interest	5,343	13,000	13,000	10,200
4410.740 Streets capital outlay equipment	0	3,500	3,500	3,500
4410.741 Streets Debt service - principal	7,978	10,000	10,000	35,250
4410.742 Streets Debt service - interest	960	3,500	1,000	6,915
4415.608 Class C Road maintenance	0	105,000	105,000	105,000
Total Roads	169,894	1,069,241	874,705	1,139,406
Sanitation				
4420.300 Sanitation - garbage removal	126,782	145,000	170,000	178,500
Total Sanitation	126,782	145,000	170,000	178,500
Snowplow				
4418.100 Snowplowing wages	39,229	40,000	45,000	50,000
4418.220 Snowplowing FICA	3,493	2,300	3,500	3,900
4418.230 Snowplowing Retirement	97	3,900	100	100
4418.600 Snowplowing supplies	1,162	1,500	1,500	1,500
4418.601 Snowplowing road salt	30,110	50,000	40,000	40,000
4418.602 Snow Plowing tools and equipment	7,745	16,000	10,000	22,000
4418.648 Snowplowing fuel	4,313	5,000	4,500	6,000
4418.649 Snow Plowing repairs/maintenance	2,738	10,000	5,000	10,000
4418.740 Snowplowing capital outlay equipment	37,368	35,750	37,400	0
4418.800 Snowplowing Debt service - principal	7,978	10,000	10,000	35,250
4418.801 Snowplowing Debt service - interest	137	3,500	1,000	6,915
Total Snowplow	134,369	177,950	158,000	175,665
Total Roads and public improvements	431,046	1,392,191	1,202,705	1,493,571
Parks, recreation, and public property				
Parks				
4510.100 Parks Salaries & Wages	8,609	10,000	10,000	11,000
4510.220 Parks FICA	644	800	800	900
4510.230 Parks Retirement	938	800	1,000	1,000
4510.240 Parks Health Insurance	0	0	0	2,500
4510.300 Chipper Days	0	10,000	10,000	10,000
4510.600 PTR	0	1,500	1,500	1,500
4510.601 City Celebrations	11,435	12,000	14,000	14,000
4510.648 Parks fuel	19	0	0	0
4510.649 Parks repairs/maintenance	3,818	14,500	14,500	14,500
4510.740 Parks Capital Outlay	0	1,000	1,000	1,000
4540.602 Parks Discretionary	0	0	0	0
Total Parks	25,464	50,600	52,800	56,400
Total Parks, recreation, and public property	25,464	50,600	52,800	56,400
Transfers				
4850 Transfer to FIRE capital projects fund	0	10,000	10,000	10,000
4855 Transfer to EMS capital projects fund	0	10,000	10,000	10,000
4860 Transfer to PUBLIC WORKS capital projects fund	0	10,000	10,000	10,000
4870 Transfer to ROADS capital projects fund	0	5,000	5,000	0
4880 Transfer to PTR capital projects fund	0	1,000	1,000	1,000
Total Transfers		36,000	36,000	31,000
Total Expenditures:	1,379,014	2,695,777	2,704,444	2,802,485
otal Change In Net Position	762,115			0

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Operational Budget 2026 41 41 Capital Projects - Fire - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Change In Net Position				
Revenue:				
Miscellaneous revenue				
3680 Loan Proceeds	0	0	0	0
Total Miscellaneous revenue	0	0	0	0
Contributions and transfers				
3810 Transfer from general fund	0	10,000	0	10,000
Total Contributions and transfers	0	10,000	0	10,000
Total Revenue:	0	10,000	0	10,000
Expenditures:				
Public safety				
Fire				
4220.72 Saving - 2022 down payment on a new engine	0	0	0	0
Total Fire	0	0	0	0
Total Public safety	0	0	0	0
Total Expenditures:	0	0	0	0
Total Change In Net Position	0	10,000	0	10,000

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Operational Budget 2026 42 42 Capital Projects - EMS - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Change In Net Position				
Revenue:				
Intergovernmental revenue				
3810 Transfer from general fund	0	10,000	0	10,000
Total Intergovernmental revenue	0	10,000	0	10,000
Total Revenue:	0	10,000	0	10,000
Total Change In Net Position	0	10,000	0	10,000

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Operational Budget 2026 43 43 Capital Projects - Snowplowing - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Change In Net Position				
Revenue:				
Miscellaneous revenue				
3670 Lease Proceeds	0	0	0	0
Total Miscellaneous revenue	0	0	0	0
Contributions and transfers				
3810 Transfer from general fund	0	10,000	0	10,000
Total Contributions and transfers	0	10,000	0	10,000
Total Revenue:	0	10,000	0	10,000
Expenditures: Roads and public improvements Snowplow				
4220.73 Savings for future truck purchase(s)	0	0	0	0
Total Snowplow	0	0	0	0
Total Roads and public improvements	0	0	0	0
Total Expenditures:	0	0	0	0
Total Change In Net Position	0	10,000	0	10,000

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Operational Budget 2026 44 44 Capital Projects - Public Works - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Change In Net Position				
Revenue:				
Intergovernmental revenue				
3611 W. Loafer Project	110,000	0	110,000	0
Total Intergovernmental revenue	110,000	0	110,000	0
Contributions and transfers				
3810 Transfer from general fund	0	5,000	0	0
3990 Appropriated fund balance	0	900,074	421,667	0
Total Contributions and transfers	0	905,074	421,667	0
Total Revenue:	110,000	905,074	531,667	0
Expenditures:				
Roads and public improvements				
Roads				
4220.73 N. View Circle	0	0	0	0
4220.75 W. Loafer	303,477	330,000	303,477	16,000
4220.78 UDOT Community Dev. Grant	35,600	116,537	116,537	0
Total Roads	339,077	446,537	420,014	16,000
Total Roads and public improvements	339,077	446,537	420,014	16,000
Miscellaneous				
4810 Transfer to general fund	0	458,537	111,653	572,985
Total Miscellaneous	0	458,537	111,653	572,985
Total Expenditures:	339,077	905,074	531,667	588,985
Total Change In Net Position	(229,077)	0	0	(588,985)

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Operational Budget 2026 45 45 Capital Projects - PTR - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Change In Net Position				
Revenue:				
Contributions and transfers				
3810 Transfer from general fund	0	1,000	0	1,000
Total Contributions and transfers	0	1,000	0	1,000
Total Revenue:	0	1,000	0	1,000
Total Change In Net Position	0	1,000	0	1,000

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Operational Budget 2026 51 51 Enterprise - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Income or Expense				
Income From Operations:				
Operating income				
5140 Water service revenues	658,229	770,000	828,000	828,000
5241 Miscellaneous service revenues	12,390	15,000	15,000	15,000
5242 Transfer ARPA funds in from General	0	0	0	0
5311 Connection fee income	4,500	7,000	7,000	7,000
Total Operating income	675,119	792,000	850,000	850,000
Operating expense				
6110 Salaries and wages	141,655	115,000	170,000	160,000
6112 Water Repairs	1,567	0	0	0
6115 Well	0	0	0	0
6130 Employee FICA	19,455	9,000	19,000	12,500
6140 Health Insurance	17,808	13,000	13,000	35,000
6150 Retirement	13,695	17,000	17,000	18,000
6210 Books, dues and subscriptions	2,703	8,000	8,000	2,500
6230 Travel and conferences	818	1,500	1,500	1,500
6240 Office supplies and expense	2,183	5,500	5,500	4,000
6245 Computer software support	11,112	8,100	8,100	14,000
6250 Tools and work equipment	3,165	7,000	7,000	5,000
6280 Utilities	53,795	80,000	80,000	80,000
6311 Legal services	0	5,000	5,000	5,000
6313 Engineering services	37,541	20,000	20,000	50,000
6420 Water sampling and testing	2,229	10,000	10,000	7,500
6440 Meter installation and service	(50)	8,000	8,000	8,000
6445 Supplies	17,377	10,000	10,000	15,000
6447 Water equipment repairs/maintenance	4,514	10,000	10,000	10,000
6450 Water system maintenance	60,531	100,000	650,000	150,000
6451 ARPA Funds	145,999	180,511	180,511	0
6452 Fuel	62	0	0	0
6510 Insurance and surety bonds	27,588	25,000	25,000	30,000
6550 Capital Outlay	0	5,000	5,000	5,000
6555 2014 Upper Well Principal	0	62,500	62,500	46,000
6610 Miscellaneous operating expense	0	61,500	10,000	0
6690 Depreciation expense	0	120,000	0	125,000
6822 2021 Emergency Water Ioan \$2.9M	0	97,000	97,000	99,000
6830 Monthly CC Processing and Bank Fees	12,177	15,000	15,000	15,000
Total Operating expense	575,923	993,611	1,437,111	898,000
Total Income From Operations:	99,196	(201,611)	(587,111)	(48,000)
Non-Operating Items:				
Non-operating income				
5521 Water Impact Fee revenue	52,670	60,000	60,000	52,670
5523 Well Impact Fee Revenue	0	0	0	0
5610 Interest income	47,284	70,000	70,000	70,000
5610.1 Impact Fee Interest	3,499	5,000	5,000	5,500
5630 Gain (loss) on asset retirement	0	0	0	0
Total Non-operating income	103,453	135,000	135,000	128,170
Non-operating expense				
6820 Interest expense (New Bond Well Interest Payment)	16,781	60,500	60,500	15,330
Total Non-operating expense	16,781	60,500	60,500	15,330
Total Non-Operating Items:	86,672	74,500	74,500	112,840
Total Income or Expense	185,869	(127,111)	(512,611)	64,840

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Operational Budget 2026 52 52 Sewer - 07/01/2025 to 06/30/2026 100.00% of the fiscal year has expired

	2025 Actual Expenses thru 4/21/25	2025 Original Budget	PROPOSED Budget to be Revised June 2025 STILL IN PROCESS	2026 Proposed TENTATIVE Budget
Income or Expense				
Income From Operations:				
Operating income				
5150 Sewer service revenues	98,458	70,000	70,000	110,000
5311 Connection fee income	1,600	6,000	6,000	6,000
Total Operating income	100,058	76,000	76,000	116,000
Operating expense				
6112 Sewer Repairs/Maintenance	0	10,000	10,000	10,000
6285 Sewer service expense to Payson	76,867	57,000	57,000	94,000
6313 Engineering services	0	5,000	5,000	0
6690 Depreciation expense	0	4,000	4,000	12,000
Total Operating expense	76,867	76,000	76,000	116,000
Total Income From Operations:	23,192	0	0	0
Non-Operating Items:				
Non-operating income 5522 Sewer Impact Fee revenue	39,461	20,000	20,000	20,000
Total Non-operating income	39,461	20,000	20,000	20,000
M				
Non-operating expense	0	0	0	0
6998 WH Sewer Impact Fee 6999 Impact Fee to Payson City	44,073	20,000	20,000	20,000
Total Non-operating expense	44,073	20,000	20,000	20,000
i otal Non-operating expense	44,073	20,000	20,000	20,000
Total Non-Operating Items:	(4,612)	0	0	0
Total Income or Expense	18,580	0	0	0

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